

AMENDED IN SENATE SEPTEMBER 4, 2003

AMENDED IN SENATE JULY 15, 2003

AMENDED IN SENATE JUNE 24, 2003

AMENDED IN SENATE MAY 22, 2003

AMENDED IN ASSEMBLY APRIL 22, 2003

AMENDED IN ASSEMBLY APRIL 3, 2003

CALIFORNIA LEGISLATURE—2003–04 REGULAR SESSION

ASSEMBLY BILL

No. 421

**Introduced by Assembly Members ~~Dymally and Cox~~ Member
Steinberg**

(Principal coauthor: Senator Torlakson)

February 14, 2003

~~An act to add Section 110423.10 to the Health and Safety Code, relating to cancer. An act to add and repeal Article 3.5 (commencing with Section 97.7) of Part 0.5 of Division 1 of, and to repeal Section 97.68 of, the Revenue and Taxation Code, relating to local government finance.~~

LEGISLATIVE COUNSEL'S DIGEST

AB 421, as amended, ~~Dymally~~ Steinberg. ~~Prostate cancer study: herbal supplements—Local government finance: fiscal adjustment period.~~

Existing property tax law requires the county auditor, in each fiscal year, to allocate property tax revenue to local jurisdictions in accordance with specified formulas and procedures, and generally

requires that each jurisdiction be allocated an amount equal to the total of the amount of revenue allocated to that jurisdiction in the prior fiscal year, subject to certain modifications, and that jurisdiction's portion of the annual tax increment, as defined. Existing property tax law also reduces the amounts of ad valorem property tax revenue that would otherwise be annually allocated to the county, cities, and special districts pursuant to these general allocation requirements by requiring, for purposes of determining property tax revenue allocations in each county for the 1992–93 and 1993–94 fiscal years, that the amounts of property tax revenue deemed allocated in the prior fiscal year to the county, cities, and special districts be reduced in accordance with certain formulas. It requires that the revenues not allocated to the county, cities, and special districts as a result of these reductions be transferred to the Educational Revenue Augmentation Fund in that county for allocation to school districts, community college districts, and the county office of education.

Existing law requires the county auditor to decrease, for the fiscal adjustment period, as defined, the amount of ad valorem property tax revenue allocated to a county's Educational Revenue Augmentation Fund by the countywide adjustment amount, as defined, and requires the auditor to instead allocate this amount to the Sales and Use Tax Compensation Fund in the county. Existing law requires, during this same period, the county auditor to allocate moneys from the Sales and Use Tax Compensation Fund to cities and counties to reimburse these entities for local tax revenue losses resulting from a specified statute, as provided.

This bill instead would, for the fiscal adjustment period, require the county auditor to decrease the amount of ad valorem property tax revenue allocated to a county's Educational Revenue Augmentation Fund by either the countywide adjustment amount or the modified countywide adjustment amount, as defined, and require the auditor to instead allocate the applicable amount to the Sales and Use Tax Compensation Fund in each county. This bill would, during this same period, also require the county auditor to annually allocate moneys from the Sales and Use Tax Compensation Fund among cities and counties in accordance with specified formulas. The amount allocated to a county or a city pursuant to these formulas would depend upon whether a county or city selects the sales and use tax reimbursement method or the property tax reimbursement method under the bill, as specified.



By imposing new allocation duties upon local tax officials in the annual allocation of ad valorem property tax revenues, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement, including the creation of a State Mandates Claims Fund to pay the costs of mandates that do not exceed \$1,000,000 statewide and other procedures for claims whose statewide costs exceed \$1,000,000.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

This bill would become operative only if AB 407 of the 2003–04 Regular Session is chaptered.

~~Existing law prohibits any person from undertaking to treat or alleviate cancer by use of drugs, surgery, or radiation unless the person holds a license issued under a law of this state expressly authorizing the diagnosis and treatment of disease by use of drugs, surgery, or radiation. Existing law requires, upon written request of the State Department of Health Services, any person or entity engaged in treating cancer to furnish to the department a sample, specify the formula, and name all ingredients, of any drug, medicine, compound, or device used or prescribed by the person or entity.~~

~~This bill would require the State Department of Health Services to conduct a study on herbal supplements used for the benefit of prostate cancer patients. The bill would require the department to submit a specified report to the Legislature on or before January 1, 2006. The bill would provide that its provisions shall be implemented only to the extent funds for this purpose are received by the department and would specify sources and uses of funding.~~

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: ~~no~~ yes.

The people of the State of California do enact as follows:

1 **SECTION 1.** ~~Section 110423.10 is added to the~~

2

1 SECTION 1. Article 3.5 (commencing with Section 97.7) is
2 added to Part 0.5 of Division 1 of the Revenue and Taxation Code,
3 to read:

4
5 Article 3.5. *The Fiscal Adjustment Period*
6

7 97.7. For purposes of this article, all of the following apply:

8 (a) “Fiscal adjustment period” means the period beginning
9 with the 2004–05 fiscal year and continuing through the fiscal year
10 in which the Director of Finance notifies the State Board of
11 Equalization pursuant to subdivision (b) of Section 99006 of the
12 Government Code.

13 (b) “Countywide adjustment amount” means an amount equal
14 to the combined total revenue loss of the county and each city in
15 the county that is annually estimated by the Director of Finance,
16 based on the taxable sales in that county in the prior fiscal year as
17 determined by the State Board of Equalization and reported to the
18 director on or before August 15 of each fiscal year during the fiscal
19 adjustment period, to result for each of those fiscal years from the
20 0.5 percent reduction in local sales and use rate tax authority
21 applied by Section 7203.1.

22 (c) “Modified countywide adjustment amount” means the sum
23 of the following:

24 (1) The countywide adjustment amount for the relevant fiscal
25 year.

26 (2) (A) For the 2005–06 fiscal year, an amount as may be
27 necessary, as determined pursuant to paragraph (2) of subdivision
28 (c) of Section 97.73, to complete the full reimbursement of each
29 local agency in the county for that local agency’s actual sales and
30 use tax revenue losses in the prior fiscal year resulting from the 0.5
31 percent reduction in local sales and use tax authority applied by
32 Section 7203.1.

33 (B) For the 2006–07 fiscal year and each fiscal year thereafter
34 during the fiscal adjustment period, an amount as may be
35 necessary, as determined pursuant to paragraph (2) of subdivision
36 (c) of Section 97.73, to complete the full reimbursement of each of
37 the local agencies in the county that have, under Section 97.72,
38 selected the sales and use tax reimbursement method for that local
39 agency’s actual sales and use tax revenue losses in the prior fiscal

1 year resulting from the 0.5 percent reduction in local sales and use
2 tax authority applied by Section 7203.1.

3 (3) An amount equal to the countywide property tax
4 reimbursement amount.

5 (d) (1) (A) “Local agency property tax reimbursement
6 amount” means an amount, determined by the Director of
7 Finance, that is equal to the total amount of revenue allocated from
8 the Sales and Use Tax Compensation Fund in the prior fiscal year,
9 including any adjustment required by paragraph (2) of subdivision
10 (c) of Section 97.73, to each local agency that has, under Section
11 97.72, selected the property tax reimbursement method, as that
12 total amount is adjusted by that portion of the annual tax increment
13 for the current fiscal year that corresponds to that amount, as
14 provided by Section 96.5 or any other applicable provision of this
15 chapter.

16 (B) The amount determined for each local agency pursuant to
17 subparagraph (A) shall be reduced pursuant to clause (iii) if the
18 Director of Finance estimates that, for the fiscal year for which the
19 determination is made, the amount described in clause (i) exceeds
20 the amount described in clause (ii):

21 (i) The estimated statewide total of the amounts that would be
22 allocated pursuant to subdivision (c) of Section 97.73 if clause (iii)
23 did not apply for that fiscal year.

24 (ii) The sum of the following three estimated amounts:

25 (I) The statewide total amount of revenue that would be
26 allocated pursuant to subdivision (c) of Section 97.73 for that
27 fiscal year if every county and city in the state had, under Section
28 97.72, selected the sales and use tax reimbursement method.

29 (II) The statewide total amount estimated to be allocated
30 pursuant to Section 97.5 for that fiscal year to all Educational
31 Revenue Augmentation Funds.

32 (III) One-fourth of the statewide total amounts allocated
33 pursuant to Section 97.5 for the 2003–04 and 2004–05 fiscal years
34 to all Educational Revenue Augmentation Funds.

35 (iii) If the amount estimated in clause (i) exceeds the amount
36 estimated in clause (ii), the statewide total of the amounts
37 determined pursuant to subparagraph (A) for all local agencies
38 that have selected the property tax reimbursement method shall be
39 reduced by an amount equal to this excess amount. The amount of
40 this reduction shall be apportioned among the local agencies that

1 have selected the property tax reimbursement method in amounts
2 determined in accordance with each of these local agency's
3 proportionate share of the statewide total of the amounts that
4 would be determined pursuant to subparagraph (A) in the absence
5 of this clause.

6 (2) "Countywide property tax reimbursement amount" means
7 an amount equal to the difference between the following two
8 amounts:

9 (A) The total of the actual amounts determined in a fiscal year,
10 pursuant to paragraph (1), for all local agencies in the county that,
11 under Section 97.72, selected the property tax reimbursement
12 method.

13 (B) That portion of the actual amounts described in
14 paragraphs (1) and (2) of subdivision (c) for that fiscal year that
15 is attributable to the local agencies in the county that selected the
16 property tax reimbursement method.

17 97.71. This article may not be construed to do any of the
18 following:

19 (a) Reduce any excess Educational Revenue Augmentation
20 Fund amounts that were allocated to cities, counties, city and
21 counties, or special districts in the 2003–04 fiscal year pursuant
22 to clause (i) of subparagraph (B) of paragraph (4) of subdivision
23 (d) of Section 97.2 and clause (i) of subparagraph (B) of
24 paragraph (4) of subdivision (d) of Section 97.3.

25 (b) Require an increased ad valorem property tax revenue
26 allocation to a community redevelopment agency.

27 (c) Alter the manner in which ad valorem property tax revenue
28 growth from fiscal year to fiscal year is determined or allocated in
29 a county.

30 97.72. (a) Subject to subdivision (b), on or before July 21,
31 2005, the governing body of each county and of each city shall, by
32 written notice to the county auditor and the Director of Finance,
33 irrevocably select for the fiscal adjustment period either the sales
34 and use tax reimbursement method or the property tax
35 reimbursement method of allocation from a Sales and Use Tax
36 Compensation Fund.

37 (b) A county or city may select the property tax reimbursement
38 method under subdivision (a) only if that county or city has
39 adopted a general plan housing element that the Department of
40 Housing and Community Development has found substantially

1 *complies with the requirements of Article 10.6 (commencing with*
2 *Section 65580) of Chapter 3 of Division 1 of Title 7 of the*
3 *Government Code.*

4 97.73. (a) *Notwithstanding any other provision of law, in*
5 *allocating ad valorem property tax revenue for the first fiscal year*
6 *during the fiscal adjustment period, all of the following*
7 *modifications apply:*

8 (1) *The auditor shall reduce the total amount of ad valorem*
9 *property tax revenue otherwise required to be allocated to the*
10 *county's Educational Revenue Augmentation Fund by the*
11 *countywide adjustment amount.*

12 (2) *The auditor shall deposit the countywide adjustment*
13 *amount in a Sales and Use Tax Compensation Fund that shall be*
14 *established in the treasury of each county.*

15 (3) (A) *On or before September 1, 2004, the Director of*
16 *Finance shall notify each county auditor of that portion of the*
17 *countywide adjustment amount that is attributable to the county*
18 *and each city within that county.*

19 (B) *The auditor shall allocate revenues in the Sales and Use Tax*
20 *Compensation Fund among the county and cities in the county in*
21 *the amounts described in subparagraph (A).*

22 (b) *Notwithstanding any other provision of law, in allocating*
23 *ad valorem property tax revenues for the second fiscal year and*
24 *each fiscal year thereafter during the fiscal adjustment period, all*
25 *of the following apply:*

26 (1) *The auditor shall reduce the total amount of ad valorem*
27 *property tax revenue otherwise required to be allocated to a*
28 *county's Educational Revenue Augmentation Fund by the*
29 *modified countywide adjustment amount.*

30 (2) *The auditor shall deposit the modified countywide*
31 *adjustment amount in the county Sales and Use Tax Compensation*
32 *Fund, and shall allocate the moneys in that fund among the county*
33 *and the cities in the county in the manner required by subdivision*
34 *(c).*

35 (c) *In the second fiscal year and each fiscal year thereafter*
36 *during the fiscal adjustment period:*

37 (1) *For a county or a city that, under Section 97.72, selected the*
38 *sales and use tax reimbursement method, both of the following*
39 *apply:*

1 (A) On or before September 1, 2005, and on or before
2 September 1 of each fiscal year thereafter during the fiscal
3 adjustment period, the Director of Finance shall notify each
4 county auditor of that portion of the modified countywide
5 adjustment amount, specified in paragraph (1) of subdivision (c)
6 of Section 97.7, for that fiscal year that is attributable to each local
7 agency in the county that selected the sales and use tax
8 reimbursement method.

9 (B) The auditor shall allocate from the Sales and Use Tax
10 Compensation Fund the amount described in subparagraph (A) to
11 each local agency that selected the sales and use tax
12 reimbursement method. The auditor shall allocate one-half of this
13 amount in each January during the fiscal adjustment period and
14 shall allocate the balance of this amount in each May during the
15 fiscal adjustment period.

16 (2) (A) After the end of each fiscal year during the fiscal
17 adjustment period, other than a fiscal year subject to subdivision
18 (d), the Director of Finance shall determine the actual sales and
19 use tax revenue loss in the prior fiscal year, resulting from the 0.5
20 percent reduction in local sales and use tax authority applied by
21 Section 7203.1, for, in the 2004–05 fiscal year, each local agency
22 in a county, and in each fiscal year thereafter, for each local agency
23 in a county that selected the sales and use tax reimbursement
24 method, and notify each county auditor of this amount.

25 (B) If the amount determined under subparagraph (A) for each
26 applicable local agency is greater than the amount otherwise
27 allocated to that local agency pursuant to, as applicable,
28 subparagraph (B) of paragraph (3) of subdivision (a) or
29 subparagraph (B) of paragraph (1) in the prior fiscal year, the
30 county auditor shall, in the fiscal year next following the fiscal
31 year for which that allocation was made, allocate an amount of
32 revenue equal to this difference from the county Sales and Use Tax
33 Compensation Fund to the applicable local agency at the same
34 time that other revenues are allocated pursuant to this section.

35 (C) If the amount determined under subparagraph (A) for each
36 applicable local agency is less than the amount otherwise
37 allocated to that local agency pursuant to, as applicable,
38 subparagraph (B) of paragraph (3) of subdivision (a) or
39 subparagraph (B) of paragraph (1) in the prior fiscal year, in the
40 fiscal year next following the fiscal year for which that allocation

1 was made, the total amount of revenue otherwise required to be
2 allocated to the applicable local agency from the county Sales and
3 Use Tax Compensation Fund shall be reduced by an amount equal
4 to this difference.

5 (3) The auditor shall allocate, from the Sales and Use Tax
6 Compensation Fund, to each local agency that, under Section
7 97.72, selected the property tax reimbursement method that local
8 agency's property tax reimbursement amount. The auditor shall
9 allocate one-half of this amount in each January during the fiscal
10 adjustment period and shall allocate the balance of this amount in
11 each May during the fiscal adjustment period.

12 (d) (1) If the rate modifications in subdivision (a) of Section
13 7203.1 cease to apply during any calendar quarter that is not the
14 calendar quarter in which the fiscal year begins, the auditor shall
15 reallocate from the county and each city in the county to the county
16 Educational Revenue Augmentation Fund the local agency's
17 excess amount, as defined in paragraph (2), by June 30 of that
18 fiscal year.

19 (2) For purposes of this subdivision, "excess amount" means
20 the product of both of the following:

21 (A) The total amount of ad valorem property tax revenue
22 allocated to that local agency in that fiscal year pursuant to, as
23 applicable, subparagraph (B) of paragraph (1) of subdivision (c)
24 or paragraph (3) of subdivision (c).

25 (B) That percentage of the fiscal year in which Section 7203.1
26 is not operative.

27 (e) For the 2005–06 fiscal year and each fiscal year thereafter,
28 the amounts determined under subdivision (a) of Section 96.1, or
29 any successor to that provision, may not reflect any portion of any
30 property tax revenue allocation required by this section for a
31 preceding fiscal year.

32 97.74. The Director of Finance shall make the estimates,
33 determinations, and adjustments required by this article and notify
34 the auditor of each county of these amounts and of the allocations
35 required by this article on or before September 1 of each fiscal year
36 during the fiscal adjustment period.

37 97.75. This article is repealed on June 30 of the fiscal year in
38 which the Director of Finance notifies the State Board of
39 Equalization under subdivision (b) of Section 99006 of the
40 Government Code.

1 ~~SEC. 2. Section 97.68 of the Revenue and Taxation Code is~~
2 ~~repealed.~~

3 ~~97.68. Notwithstanding any other provision of law, in~~
4 ~~allocating ad valorem property tax revenue allocations for each~~
5 ~~fiscal year during the fiscal adjustment period, all of the following~~
6 ~~apply:~~

7 ~~(a) (1) The total amount of ad valorem property tax revenue~~
8 ~~otherwise required to be allocated to a county's Educational~~
9 ~~Revenue Augmentation Fund shall be reduced by the countywide~~
10 ~~adjustment amount.~~

11 ~~(2) The countywide adjustment amount shall be deposited in a~~
12 ~~Sales and Use Tax Compensation Fund that shall be established in~~
13 ~~the treasury of each county.~~

14 ~~(b) For purposes of this section, the following definitions~~
15 ~~apply:~~

16 ~~(1) "Fiscal adjustment period" means the period beginning~~
17 ~~with the 2004-05 fiscal year and continuing through the fiscal year~~
18 ~~in which the Director of Finance notifies the State Board of~~
19 ~~Equalization pursuant to subdivision (b) of Section 99006 of the~~
20 ~~Government Code.~~

21 ~~(2) "Countywide adjustment amount" means the combined~~
22 ~~total revenue loss of the county and each city in the county that is~~
23 ~~annually estimated by the Director of Finance, based on the taxable~~
24 ~~sales in that county in the prior fiscal year as determined by the~~
25 ~~State Board of Equalization and reported to the director on or~~
26 ~~before August 15 of each fiscal year during the fiscal adjustment~~
27 ~~period, to result for each of those fiscal years from the 0.5 percent~~
28 ~~reduction in local sales and use rate tax authority applied by~~
29 ~~Section 7203.1.~~

30 ~~(c) For each fiscal year during the fiscal adjustment period,~~
31 ~~moneys in the Sales and Use Tax Compensation Fund shall be~~
32 ~~allocated among the county and the cities in the county, and those~~
33 ~~allocations shall be subsequently adjusted, as follows:~~

34 ~~(1) The Director of Finance shall, on or before September 1 of~~
35 ~~each fiscal year during the fiscal adjustment period, notify each~~
36 ~~county auditor of that portion of the countywide adjustment~~
37 ~~amount for that fiscal year that is attributable to the county and to~~
38 ~~each city within that county.~~

39 ~~(2) The county auditor shall allocate revenues in the Sales and~~
40 ~~Use Tax Compensation Fund among the county and cities in the~~

~~county in the amounts described in paragraph (1). The auditor shall allocate one-half of the amount described in paragraph (1) in each January during the fiscal adjustment period and shall allocate the balance of that amount in each May during the fiscal adjustment period.~~

~~(3) After the end of each fiscal year during the fiscal adjustment period, other than a fiscal year subject to subdivision (d), the Director of Finance shall, based on the actual taxable sales for the prior fiscal year, recalculate each amount estimated under paragraph (1) and notify the county auditor of the recalculated amount.~~

~~(4) If the amount recalculated under paragraph (3) for the county or any city in the county is greater than the amount allocated to that local agency under paragraph (2), the county auditor shall, in the fiscal year next following the fiscal year for which the allocation was made, transfer an amount of ad valorem property tax revenue equal to this difference from the Sales and Use Tax Compensation Fund to that local agency.~~

~~(5) If the amount recalculated under paragraph (3) for the county or any city in the county is less than the amount allocated to that local agency under paragraph (2), the county auditor shall, in the fiscal year next following the fiscal year for which the allocation was made, reduce the total amount of ad valorem property tax revenue otherwise allocated to that city or county from the Sales and Use Tax Compensation Fund by an amount equal to this difference and instead allocate this difference to the county Educational Revenue Augmentation Fund.~~

~~(6) If there is an insufficient amount of moneys in a county's Sales and Use Tax Compensation Fund to make the transfers required by paragraph (4), the county auditor shall transfer from the county Educational Revenue Augmentation Fund an amount sufficient to make the full amount of these transfers.~~

~~(d) (1) If Section 7203.1 ceases to be operative during any calendar quarter that is not the calendar quarter in which the fiscal year begins, the excess amount, as defined in paragraph (2), of the county and each city in the county shall be reallocated from each of those local agencies to the Educational Revenue Augmentation Fund.~~

~~(2) For purposes of this subdivision, "excess amount" means the product of both of the following:~~

~~(A) The total amount of ad valorem property tax revenue allocated to that local agency pursuant to paragraph (2) of subdivision (c).~~

~~(B) That percentage of the fiscal year in which Section 7203.1 is not operative.~~

~~(c) For the 2005–06 fiscal year and each fiscal year thereafter, the amounts determined under subdivision (a) of Section 96.1, or any successor to that provision, may not reflect any portion of any property tax revenue allocation required by this section for a preceding fiscal year.~~

~~(f) This section may not be construed to do any of the following:~~

~~(1) Reduce any allocations of excess, additional, or remaining funds that would otherwise have been allocated to cities, counties, cities and counties, or special districts pursuant to clause (i) of subparagraph (B) of paragraph (4) of subdivision (d) of Section 97.2 and clause (i) of subparagraph (B) of paragraph (4) of subdivision (d) of Section 97.3, had this section not been enacted. The allocation made pursuant to subdivisions (a) and (c) shall be adjusted to comply with this paragraph.~~

~~(2) Require an increased ad valorem property tax revenue allocation to a community redevelopment agency.~~

~~(3) Alter the manner in which ad valorem property tax revenue growth from fiscal year to fiscal year is determined or allocated in a county.~~

SEC. 3. Notwithstanding Section 17610 of the Government Code, if the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code. If the statewide cost of the claim for reimbursement does not exceed one million dollars (\$1,000,000), reimbursement shall be made from the State Mandates Claims Fund.

SEC. 4. This act may not become operative unless Assembly Bill 407 of the 2003–04 Regular Session is chaptered.

~~Health and Safety Code, to read:~~

~~110423.10. (a) (1) The department shall conduct a study on herbal supplements used for the benefit of prostate cancer patients~~

1 ~~in order to determine the effectiveness of these supplements in~~
2 ~~benefiting prostate cancer patients.~~

3 ~~(2) The goal of the study shall be to clarify for the public the~~
4 ~~degree to which herbal supplements benefit prostate cancer~~
5 ~~patients. The study shall examine pure herbal elements and shall~~
6 ~~not examine combinations of herbal elements, prescription drugs,~~
7 ~~or both.~~

8 ~~(3) The department shall determine the scope and structure of~~
9 ~~the study. The study may, but need not, include peer-reviewed~~
10 ~~research products, clinical trials, and laboratory review and~~
11 ~~research.~~

12 ~~(b) The department shall submit to the Legislature, on or before~~
13 ~~January 1, 2006, a report that shall include a review of the research~~
14 ~~and study methodology and the findings of the study.~~

15 ~~(c) (1) This section shall be implemented only to the extent~~
16 ~~funds for this purpose are received by the department.~~

17 ~~(2) Funding for the study described in subdivision (a) may~~
18 ~~include grants and contributions from private sector sources,~~
19 ~~including nonprofit organizations and private foundations, and~~
20 ~~other related public sector programs. Funding sources may~~
21 ~~include, for example, but are not be limited to, health care systems~~
22 ~~and the California Cancer Research Program.~~

23 ~~(3) These funds shall be used to assist with the costs of~~
24 ~~implementation of the study, including, but not limited to, funding~~
25 ~~of limited-term positions and the costs of convening any necessary~~
26 ~~meetings between stakeholders, researchers, and policymakers, as~~
27 ~~well as materials, supplies, and printing expenses.~~